

**ABSTRACT**

A floating gate and a fabricating method of the same.  
A semiconductor substrate is provided. A gate dielectric  
layer and a conducting layer are sequentially formed on the  
5 semiconductor substrate. A patterned hard mask layer having  
an opening is formed on the conducting layer, wherein a portion  
of the conducting layer is exposed through the opening. A  
spacer is formed on the sidewall of the opening. The patterned  
hard mask layer is removed. A conducting spacer is formed on  
10 the sidewall of the spacer. The exposed conducting layer and  
the exposed gate dielectric layer are sequentially removed.